

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,)	
)	Case No. 2:15-cv-00102 RSM
Petitioner,)	
)	UNITED STATES' WITNESS LIST
v.)	
)	
MICROSOFT CORPORATION, <i>et al.</i>)	
)	
Respondents.)	
_____)	

In accordance with the order orally entered by the Court at the telephonic hearing held on July 7, 2015, the United States submits its witness list, in preparation for the evidentiary hearing to be conducted on July 21, 2015.

Will Call

1. Eli Hoory, Senior International Advisor, Transfer Pricing Operations, Large Business & International Division, Internal Revenue Service

Mr. Hoory is expected to testify about his role and the role of Quinn Emanuel in the summons process and examination of Microsoft for tax years ending June 2004, June 2005 and 2006. Mr. Hoory is expected to provide testimony about the nature and complexity of the examination and factors that resulted in execution of a contract for services with Quinn Emanuel.

1 Mr. Hoory will also testify as to the general nature of the services provided, and actions taken, by
2 Quinn Emanuel personnel, to the extent such testimony does not encroach on any applicable
3 privileges protecting the confidentiality of the examination planning and strategy. Mr. Hoory
4 may also respond to matters raised by Microsoft in its reply filed on April 23, 2014 that the
5 United States has not had an opportunity to respond to, to the extent such responses relate to the
6 subject matters addressed during the evidentiary hearing. Finally, Mr. Hoory will provide the
7 Court with general context and background information regarding the Microsoft examination.

8 **May Call**

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10 2. Thomas Vidano, Deputy Division Counsel, Large Business & International Division,
Internal Revenue Service

11 Mr. Vidano is expected to testify about the genesis of Temp. Treas. Reg. § 301.7602-
12 1T(b)(3). He will also testify as to any connection between the timing of the issuance of this
13 regulation and the examination of Microsoft for tax years ending June 2004, June 2005 and June
14 2006. Mr. Vidano will only testify to matters regarding these topics that do not invade any
15 applicable privileges protecting the confidentiality of planning and strategy in the Microsoft
16 examination, or overall LB&I planning and strategy. Because of the nature of Mr. Vidano's role
17 in the LB&I Division, the United States will offer Mr. Vidano as a witness on the foregoing
18 topics only if the Court enters a stipulated order, in advance of his appearance, to make clear that
19 Mr. Vidano's testimony at the evidentiary hearing will not constitute a subject matter waiver of
20 any applicable privileges as to the matters raised during his testimony.

1 Dated this 10th day of July, 2015.

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3 Acting Assistant Attorney General

4 /s Noreene Stehlik

5 /s James E. Weaver

6 /s Jeremy Hendon

7 /s Amy Matchison

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